

CERTIFICATE

2019

To the Clerk of Mitchell, State of Kansas

We, the undersigned, officers of

Post Rock District #1

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	2-623	6	1,047,600	524,364	
Debt Service	10-113				
Totals	XXXXXXXXXXXX		1,047,600	524,364	1,573
Budget Summary		0	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:
Wayne Moore
NW Regional Director
Address:
PO Box 786
Colby, Kansas 67701-0786
Email:
clwayne@ksu.edu

Final Assessed Valuation:	County Clerk's Use Only
Mitchell	
Jewell	
Lincoln	
Osborne	
Smith	
Total Assessed Valuation	333,533,205
	November 1, 2018 Valuation

Attest:

[Signature]
County Clerk



[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

Governing Body

CPA Summary

MC
JW
OB
LC
SM

87,779,963
66,487,500
58,909,162
58,644,104
61,712,476
333,533,205

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
Post Rock District #1
Mitchell

will meet on August 7, 2018 at Noon at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith


BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	690,429	1.970	988,800	1.630	1,047,600	524,364	1.572
Debt Service							
Totals	690,429	1.970	988,800	1.630	1,047,600	524,364	1.572
Less: Transfers	0		0		0		
Net Expenditures	690,429		988,800		1,047,600		
Total Tax Levied	563,147		507,895		xxxxxxxxxxxxxx		
Assessed Valuation:	285,890,575		311,598,955		333,589,678		

Outstanding Indebtedness,

	2016	2017	2018
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.


Jim Dooley, Board Chair

Page No.

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:
In the District Court of Said County.

In the matter of: **POST ROCK DISTRICT # 1**

(First published in the Beloit Call on Friday, July 13)

NOTICE OF BUDGET HEARING

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Post Rock District #1
Mitchell

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Jim Dooley, Board Chair

Page No.

hell County, ss.

that she is an agent of THE newspaper printed in the State of Kansas, published in Beloit, Mitchell County, said newspaper is published at least 50 weeks a year and has been in existence more than 5 years prior to this hearing has been entered at the Beloit, Kansas, as second class mail matter; that the circulation on a daily basis is 1,000 copies; that it is published in the State of Kansas, and is not a trade, professional or technical publication; that it is published to publish legal notices; that the purpose of which the attached is true and correct; that it has been published 1 consecutive week prior to this hearing.

that a verified statement of the facts hereinbefore is


before this 13th day of July 2018



JOHN P. HAMMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/27/21

Post Rock District #1
Mitchell

State of Kansas
Special District
2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 507,895
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 507,895

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	2,860,496	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	8,652,528	
5b. Personal property 2017	-	8,836,392	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:		919,424	
7. Total valuation adjustment (sum of 4, 5c, 6)		3,779,920	
8. Total estimated valuation July, 1, 2018		333,589,678	
9. Total valuation less valuation adjustment (8 minus 7)		329,809,758	
10. Factor for increase (7 divided by 9)		0.01146	
11. Amount of increase (10 times 3)	+	\$ 5,821	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	513,716	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		513,716	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)	\$	10,666	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	524,382	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Watercraft
General	507,895	35,970	614	6,623	303
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	507,895	35,970	614	6,623	303

County Treas Motor Vehicle Estimate 35,970

County Treas Recreational Vehicle Estimate 614

County Treas 16/20M Vehicle Estimate 6,623

County Treas Commercial Vehicle Tax Estimate 2,574

County Treas Watercraft Tax Estimate 303

MVT Factor 0.07082

RVT Factor 0.00121

16/20M Factor 0.01304

Comm Veh Factor 0.00507

Watercraft Factor 0.00060

2019

Post Rock District #1
Mitchell

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Total					0	0	0

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	335,956	461,938	260,997
Receipts:			
Ad Valorem Tax	562,201	507,895	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	45,873	40,488	35,970
Recreational Vehicle Tax	700	652	614
16/20M Vehicle Tax	8,765	7,313	6,623
Commercial Vehicle Tax	3,047	2,887	2,574
Watercraft Tax	174	464	303
LAVTR			0
Kansas State University	162,226	182,260	175,760
Non Appropriated Funds - Reimbursable	32,023	45,000	45,000
Other Receipts	1,401	900	1,100
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	816,410	787,859	267,944
Resources Available:	1,152,366	1,249,797	528,941
Expenditures:			
Audit, Bond, Insurance, Legal Fees	11,045	15,000	15,000
Telephone	16,690	22,000	22,000
Rent	0	0	0
Supplies, Stationary, and Postage	6,869	15,000	13,000
Equipment/Auto Exchange	16,319	20,000	20,000
Ed. Program Support	6,803	16,000	16,000
Travel	19,622	19,000	20,000
Subsistence	5,096	7,000	7,000
Salaries	511,742	540,000	557,000
Employer Contribution Benefits	61,882	80,000	85,000
Nonappropriated - Reimbursable	34,361	45,000	45,000
Equipment Replacement	0	200,000	247,600
Obligated Non-Appropriated	0	9,800	0
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	690,429	988,800	1,047,600
Unencumbered Cash Balance Dec 31	461,938	260,997	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,080,000	1,032,000	1,047,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,047,600
Tax Required			518,659
Delinquent Comp Rate: 1.1%			5,705
Amount of 2018 Ad Valorem Tax			524,364

CPA Summary

Post Rock District #1

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.1%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.1%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.1%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

Post Rock District #1

NON-BUDGETED FUNDS

2019

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds

[illegible]

****Note:** These two block figures should agree.

CPA Summary

Page No.

Post Rock District #1

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 333,589,678

Valuation Factor: 333,589.678

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell): Post Rock District #1

Enter county name (home county) followed by "County": Mitchell

Enter names of other supporting counties:

First	Jewell
Second	Lincoln
Third	Osborne
Fourth	Smith

Enter year being budgeted (YYYY): 2019

CPI - Consumer Price Index Percentage (%): 2.10%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2018 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2018 *Expenditures*	Amount of 2017 Ad Valorem Tax
General	2-623	1,032,000	507,895
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2018 Budgeted Year			507,895

Other (non-tax levy) fund names:

Total Expenditures for 2018 Budgeted Year	
	1,032,000

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2018 Budget, Budget Summary Page

	2016 Tax Rate (2017 Column)
General	1.970
Debt Service	
0	
0	
Total	1.970

Total Tax Levied (2017 budget column):	563,147
Assessed Valuation (2017 budget column):	285,890,575

Outstanding Indebtedness, January 1:	2016	2017
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2017 Ad Valorem Tax	%
	0.00%
	0
	0

Notes: All amounts are to be entered as whole numbers only.

From the County Clerk's 2019 Budget Information:

Assessed Valuation for 2018:	
Mitchell	87,742,901
Jewell	66,512,830
Lincoln	58,644,405
Osborne	58,980,461
Smith	61,709,091
Total Assessed Valuation for 2018	333,589,678

New Improvements for 2018:	
Mitchell	923,265
Jewell	636,206
Lincoln	170,958
Osborne	110,236
Smith	1,019,821
Total New Improvements for 2018	2,860,496

Personal Property - 2018:	
Mitchell	2,103,000
Jewell	1,152,826
Lincoln	1,054,801
Osborne	2,970,919
Smith	1,371,782
Total Personal Property - 2018	8,652,528

Property that has changed in use for 2018:	
Mitchell	331,252
Jewell	90,902
Lincoln	0
Osborne	297,922
Smith	199,288
Total Property that has changed in use for 2018	919,424

Personal Property - 2017:	
Mitchell	2,144,358
Jewell	1,210,885
Lincoln	1,104,635
Osborne	2,996,705
Smith	1,318,499
Total Personal Property - 2017	8,836,392

Neighborhood Revitalization - 2019:	0
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Actual Tax Rates for the 2018 Budget:

Fund	Rate
General	1.630
Debt Service	
0	
0	
Total Tax Rates	1.630

Final Assessed Valuation from the November 1, 2017 Abstract:

Mitchell	83,392,352
Jewell	69,561,138
Lincoln	56,181,140
Osborne	55,625,270
Smith	55,839,055
Total Assessed Valuation from November 1, 2017 Abstract	311,598,955

From the County Treasurer's Budget Information - 2019 Budget Year Estimates:

Motor Vehicle Tax Estimate:	
Mitchell	14,139
Jewell	5,570
Lincoln	4,417
Osborne	6,070
Smith	5,774
Total Motor Vehicle Tax Estimate	35,970

Recreational Vehicle Tax Estimate:	
Mitchell	209
Jewell	123
Lincoln	75
Osborne	117
Smith	90
Total Recreational Vehicle Tax Estimate	614

16/20 M Vehicle Tax Estimate:	
Mitchell	1,704
Jewell	1,488
Lincoln	995
Osborne	1,104
Smith	1,310
Total 16/20 M Vehicle Tax Estimate	6,623

Commercial Vehicle Tax Estimate:	
Mitchell	1,426
Jewell	226
Lincoln	266
Osborne	306
Smith	349
Total Commercial Vehicle Tax Estimate	2,574

Watercraft Tax Estimate:	
Mitchell	161
Jewell	55
Lincoln	87
Osborne	0
Smith	0
Total Watercraft Tax Estimate	303

LAVTR	0
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Computation of Delinquency Taxes:		
Delinquency Rate for 2016 Uncollected Taxes and 2017 Ad Valorem Levied:		
	Amount Uncollected	
	Amount Levied	
Mitchell	2,684	155,850
Jewell	0	0
Lincoln	1,399	104,540
Osborne	0	107,032
Smith	0	0
Total	4,042	362,421

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2017 Budget Certificate Page:	
Funds	2017 Expenditure Amounts
General	Budget Authority
General	1,080,000
Debt Service	
0	
0	
0	
0	

Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.